

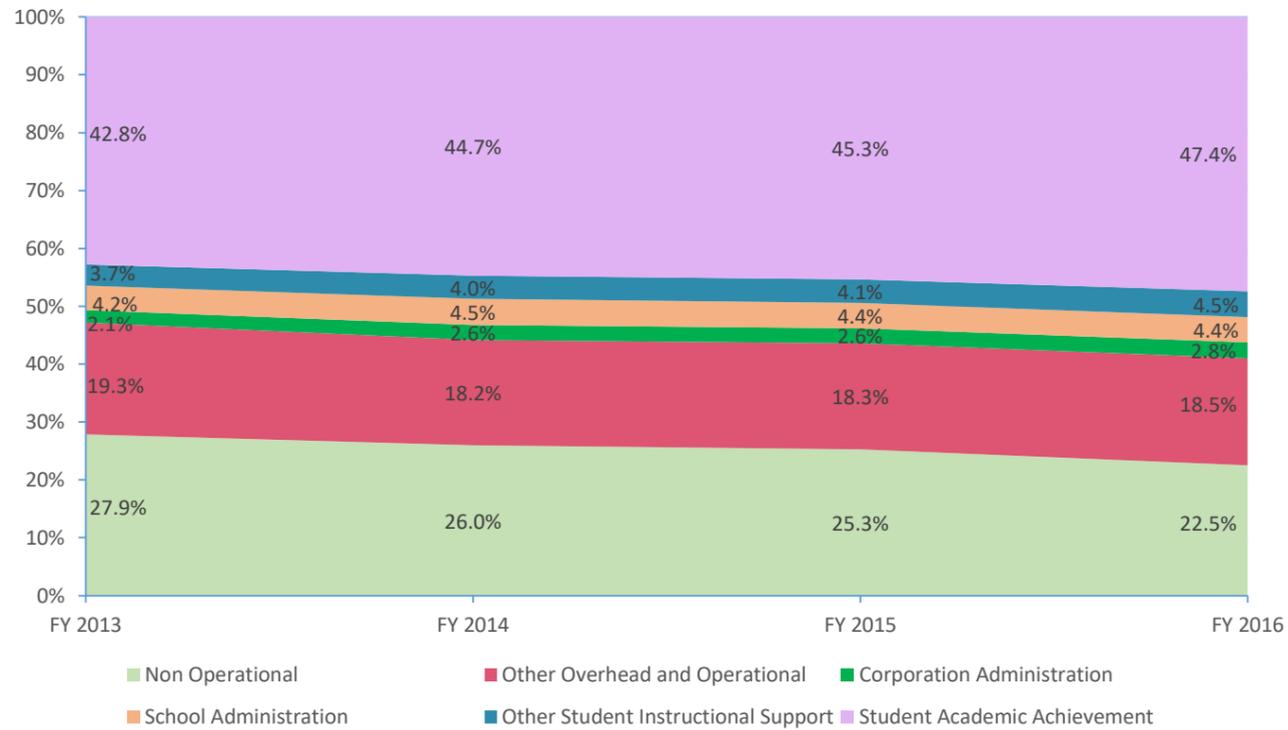
**School Corporation Expenditures by Account
Biannual Financial Report Data
Northwest Allen County Schools (225)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$26,491,619	50.9%	\$27,976,481	46.4%	\$25,873,614	42.8%	\$28,764,250	44.7%	\$30,660,287	45.3%	\$33,257,168	47.4%
Student Instructional Support	\$4,190,065	8.1%	\$5,154,696	8.6%	\$4,773,866	7.9%	\$5,484,723	8.5%	\$5,715,370	8.5%	\$6,192,624	8.8%
Total	\$30,681,684	59.0%	\$33,131,177	55.0%	\$30,647,481	50.7%	\$34,248,973	53.2%	\$36,375,657	53.8%	\$39,449,792	56.2%

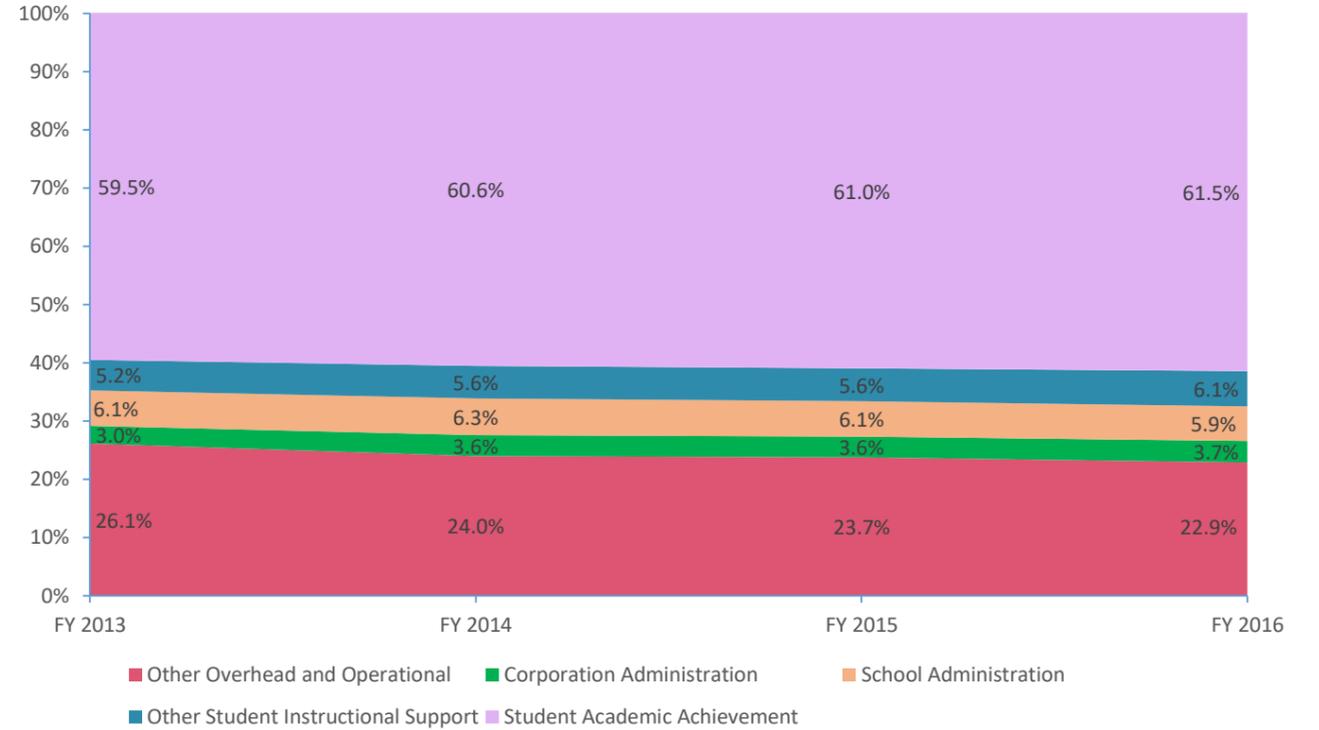
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$10,252,890	19.7%	\$12,157,372	20.2%	\$12,990,300	21.5%	\$13,379,602	20.8%	\$14,141,881	20.9%	\$14,901,078	21.2%
Non Operational	\$11,094,599	21.3%	\$14,989,944	24.9%	\$16,854,808	27.9%	\$16,719,241	26.0%	\$17,092,647	25.3%	\$15,798,601	22.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$21,347,490	41.0%	\$27,147,316	45.0%	\$29,845,108	49.3%	\$30,098,843	46.8%	\$31,234,528	46.2%	\$30,699,680	43.8%

Grand Total	\$52,029,173	\$60,278,493	\$60,492,589	\$64,347,816	\$67,610,184	\$70,149,471
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$174,497	\$1,399,778	\$1,580,961	NA	806.0%	12.9%
11100	Regular Programs	Elementary	\$6,756,080	\$10,296,559	\$10,008,824	\$10,382,829	53.7%	0.8%	3.7%
11200	Regular Programs	Middle/Junior High	\$3,191,223	\$4,767,538	\$5,061,422	\$5,379,613	68.6%	12.8%	6.3%
11300	Regular Programs	High School	\$4,276,274	\$6,423,896	\$6,541,839	\$6,957,572	62.7%	8.3%	6.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$102,790	\$132,347	\$207,565	\$216,400	110.5%	63.5%	4.3%
11410	Regular Programs	Vocational Education - Agriculture A	\$81,468	\$90,354	\$138,501	\$154,187	89.3%	70.6%	11.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$191,612	\$174,544	\$204,022	\$225,401	17.6%	29.1%	10.5%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$36,607	\$53,920	\$133,818	\$140,751	284.5%	161.0%	5.2%
11630	Regular Programs	Alternative Education Programs - High School	\$60,759	\$81,241	\$82,326	\$78,570	29.3%	-3.3%	-4.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$111,423	\$176,148	\$216,028	\$239,562	115.0%	36.0%	10.9%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$763,258	\$903	\$0	\$0	-100.0%	-100.0%	NA
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$711,090	\$826,410	\$907,647	NA	27.6%	9.8%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$24,836	\$0	\$0	\$0	-100.0%	NA	NA
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$23,969	\$13,360	NA	NA	-44.3%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$40,399	\$104,923	\$139,360	NA	245.0%	32.8%
12350	Special Programs	Physical Impairment - Homebound	\$38,490	\$36,800	\$61,419	\$32,921	-14.5%	-10.5%	-46.4%
12410	Special Programs	Emotional Disabilities - Full Time	\$420,363	\$312,067	\$176,539	\$203,401	-51.6%	-34.8%	15.2%
12420	Special Programs	Emotional Disabilities - All Others	\$0	\$12	\$0	\$0	NA	-100.0%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$184,164	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$0	\$1,310,459	\$1,710,109	\$1,917,207	NA	46.3%	12.1%
12810	Special Programs	Special Education Preschool	\$75,049	\$140,364	\$178,056	\$204,683	172.7%	45.8%	15.0%
12900	Special Programs	Other Special Programs	\$85,788	\$143,572	\$190,483	\$196,381	128.9%	36.8%	3.1%
14100	Summer School Programs	Elementary	\$38,276	\$39,123	\$21,271	\$40,736	6.4%	4.1%	91.5%
14200	Summer School Programs	Middle/Junior High School	\$13,246	\$38,046	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$56,070	\$67,612	\$137,236	\$163,846	192.2%	142.3%	19.4%
16100	Remediation	Remediation Testing	\$351,039	\$316,915	\$517,360	\$578,261	64.7%	82.5%	11.8%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$140,944	\$168,217	\$165,152	\$171,044	21.4%	1.7%	3.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$183,930	\$193,106	\$36,245	\$5,108	-97.2%	-97.4%	-85.9%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$19,555	\$0	NA	NA	-100.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$159,508	\$88,258	NA	NA	-44.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$221,900	\$78,063	\$82,182	\$103,488	-53.4%	32.6%	25.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$41,979	\$59,804	\$39,366	\$43,513	3.7%	-27.2%	10.5%
22220	Instruction	Library/Media Services - School Library	\$361,864	\$323,527	\$246,059	\$284,654	-21.3%	-12.0%	15.7%
22230	Instruction	Library/Media Services - Audiovisual	\$5,287	\$8,081	\$3,521	\$7,278	37.7%	-9.9%	106.7%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$4,902	\$3,744	\$26,166	\$48,458	888.5%	1194.2%	85.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$628,044	\$860,975	\$1,337,118	\$1,895,082	201.7%	120.1%	41.7%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$67,078	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$472,875	\$751,968	\$600,052	\$789,559	67.0%	5.0%	31.6%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$589	\$3,464	\$0	NA	-100.0%	-100.0%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$1,347	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$1,600,675	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$20,522,562	\$27,976,481	\$30,660,287	\$33,257,168	62.1%	18.9%	8.5%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$11,376	\$0	\$0	NA	-100.0%	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$61,000	\$54,513	\$0	\$28,546	-53.2%	-47.6%	NA
21220	Students	Guidance Services - Counseling Services	\$779,554	\$1,311,357	\$1,285,200	\$1,544,126	98.1%	17.8%	20.1%
21340	Students	Health Services - Nurse Services	\$173,652	\$329,147	\$407,023	\$432,587	149.1%	31.4%	6.3%
21420	Students	Psychological Services - Psychological Testing	\$0	\$146,073	\$208,915	\$225,328	NA	54.3%	7.9%
21490	Students	Psychological Services - Other Psychological Services	\$0	\$632	\$0	\$0	NA	-100.0%	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$282,463	\$391,197	\$438,993	NA	55.4%	12.2%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$53,216	\$67,793	\$76,612	NA	44.0%	13.0%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$64,908	\$68,647	NA	NA	5.8%
21810	Students	Special Ed. Administration - Service Area Direction	\$322,460	\$151,557	\$279,780	\$313,101	-2.9%	106.6%	11.9%

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							2006 to 2016	2009 to 2016	2015 to 2016
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$44,477	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$1,803,951	\$2,814,362	\$2,966,077	\$3,064,683	69.9%	8.9%	3.3%
Student Instructional Support Total			\$3,140,617	\$5,154,696	\$5,715,370	\$6,192,624	97.2%	20.1%	8.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$31,615	\$82,001	\$77,169	\$69,669	120.4%	-15.0%	-9.7%
23150	General Administration	Board of Education - Legal Services	\$32,636	\$25,246	\$20,790	\$47,401	45.2%	87.8%	128.0%
23160	General Administration	Board of Education - Promotion Expenses	\$2,445	\$3,374	\$3,632	\$4,253	73.9%	26.1%	17.1%
23210	General Administration	Executive Administration - Office of The Superintendent	\$758,795	\$667,676	\$681,076	\$720,085	-5.1%	7.8%	5.7%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$1,917	\$105	NA	NA	-94.5%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$392,838	\$442,491	\$459,395	NA	16.9%	3.8%
25150	Central Services	Fiscal Services - Payroll Services	\$3,018	\$1,002	\$6,968	\$7,831	159.5%	681.5%	12.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,186	\$5,238	\$180	\$266,711	22390.2%	4991.8%	147826.3%
25750	Central Services	Personnel Services - Health Services	\$0	\$5,099	\$7,740	\$23,562	NA	362.1%	204.4%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$66,672	\$230,133	\$44,495	NA	-33.3%	-80.7%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$125,946	\$277,072	\$287,802	NA	128.5%	3.9%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$2,081	\$1,719	\$1,702	\$593	-71.5%	-65.5%	-65.2%
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$18,000	\$0	\$0	NA	-100.0%	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$1,543	\$0	\$0	\$0	-100.0%	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$160,165	\$205,741	\$193,881	\$202,007	26.1%	-1.8%	4.2%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$3,646,354	\$5,031,085	\$5,031,377	\$5,085,933	39.5%	1.1%	1.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$15,729	\$23,180	\$25,702	\$55,660	253.9%	140.1%	116.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$228,781	\$322,510	\$354,673	\$322,918	41.1%	0.1%	-9.0%
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$1,935	\$4,911	\$50,651	\$1,893	-2.2%	-61.5%	-96.3%
26600	Operation and Maintenance of Plant Services	Security Services	\$5,153	\$7,940	\$95,321	\$97,646	1794.8%	1129.8%	2.4%
26700	Operation and Maintenance of Plant Services	Insurance	\$277,352	\$234,191	\$260,058	\$288,832	4.1%	23.3%	11.1%
27010	Student Transportation	Service Area Direction	\$104,058	\$154,147	\$180,253	\$195,257	87.6%	26.7%	8.3%
27100	Student Transportation	Vehicle Operation	\$784,652	\$1,385,302	\$1,730,205	\$1,795,463	128.8%	29.6%	3.8%
27200	Student Transportation	Monitoring Services	\$0	\$7,448	\$0	\$0	NA	-100.0%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$462,249	\$615,776	\$787,529	\$686,605	48.5%	11.5%	-12.8%
27400	Student Transportation	Purchase of School Buses	\$455,345	\$601,517	\$718,358	\$892,738	96.1%	48.4%	24.3%
27500	Student Transportation	Insurance on Buses	\$64,008	\$47,469	\$44,869	\$51,141	-20.1%	7.7%	14.0%
27900	Student Transportation	Other Student Transportation Services	\$18,306	\$20,591	\$21,466	\$15,913	-13.1%	-22.7%	-25.9%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$12,942	\$11,111	NA	NA	-14.1%
31100	Food Services Operations	Service Area Direction	\$74,304	\$100,308	\$117,206	\$125,035	68.3%	24.7%	6.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$1,461,429	\$2,000,443	\$2,766,520	\$3,141,025	114.9%	57.0%	13.5%
Overhead and Operational Total			\$8,593,139	\$12,157,372	\$14,141,881	\$14,901,078	73.4%	22.6%	5.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$1,510	\$0	\$0	NA	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$0	\$0	\$435,589	\$453,712	NA	NA	4.2%
43000	Category not Specified	Professional Services	\$14,355	\$11,566	\$9,421	\$9,072	-36.8%	-21.6%	-3.7%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,485,477	\$1,703,101	\$569,142	\$777,445	-68.7%	-54.4%	36.6%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$64,303	\$83,425	\$136,342	\$128,385	99.7%	53.9%	-5.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$459,766	\$368,156	\$329,726	\$316,671	-31.1%	-14.0%	-4.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$118,036	\$90,967	\$68,927	\$149,607	26.7%	64.5%	117.1%
51100	Principal on Debt	Bonds	\$328,649	\$245,953	\$0	\$0	-100.0%	-100.0%	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$7,821	\$0	\$0	\$0	-100.0%	NA	NA
52200	Interest on Debt	Temporary Loans	\$103,542	\$124,267	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$7,512,650	\$5,405,000	\$10,350,895	\$9,712,610	29.3%	79.7%	-6.2%
53150	Lease Rental	Buildings-Interest	\$0	\$6,956,000	\$5,192,605	\$4,251,100	NA	-38.9%	-18.1%
Non Operational Total			\$11,094,599	\$14,989,944	\$17,092,647	\$15,798,601	42.4%	5.4%	-7.6%
Prorated by Fund									

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					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$168,721	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$30,005	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$126,146	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$1,224,082	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$214,304	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$291,840	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$130,033	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$23,874	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$42,822	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$4,268,795	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$759,832	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$1,177,314	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$3,290	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$537	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$511	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$174,136	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$20,896	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$21,118	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$8,678,255	\$0	\$0	\$0	NA	NA	NA